## **Motor Vehicle Fuels Tax**

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or

commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

Table 18 — Gasoline Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	41,499,524	40,887,480	1.50%	\$10,013,331	\$9,772,354	2.47%
February	34,449,991	34,115,938	0.98	8,311,135	8,189,961	1.48
March	40,329,396	37,469,866	7.63	10,793,574	8,781,501	22.91
April	44,185,450	38,723,579	14.10	10,662,302	9,261,691	15.12
May	41,371,167	45,598,159	-9.27	9,983,628	10,864,802	-8.11
June	44,890,846	45,913,484	-2.23	10,833,777	10,693,674	1.31
July	45,892,672	48,281,743	-4.95	11,076,336	11,545,533	-4.06
August	44,453,245	46,343,630	-4.08	10,728,435	11,105,437	-3.39
September	40,349,066	42,159,556	-4.29	9,737,448	9,893,778	-1.58
October	40,193,061	41,823,291	-3.90	9,699,438	10,024,669	-3.24
November	38,903,545	41,758,137	-6.84	9,388,310	9,975,873	-5.89
December	42,465,995	49,932,681	-14.95	10,249,440	11,693,926	-12.35
Total	498,983,958	513,007,544	-2.73%	\$121,477,154	\$121,803,199	-0.27%

Table 19 — Gasohol Net Taxable Gallons and Net Tax Due

MONTH	2004 TAXABLE GALLONS	2003 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2004 TAX DUE	2003 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,532,482	28,556,526	-7.09%	\$6,401,965	\$6,790,958	-5.73%
February	29,346,288	27,179,209	7.97	7,079,855	6,434,970	10.02
March	32,996,778	31,636,735	4.30	6,900,810	7,480,537	-7.75
April	28,249,714	30,594,983	-7.67	6,816,882	7,277,043	-6.32
May	32,505,917	33,000,710	-1.50	7,844,279	7,867,615	-0.30
June	31,195,333	32,542,038	-4.14	7,528,557	7,743,695	-2.78
July	33,232,624	34,146,871	-2.68	8,020,795	8,023,167	-0.03
August	32,190,281	34,122,515	-5.66	7,768,866	8,041,868	-3.39
September	34,371,427	33,199,591	3.53	8,294,864	7,773,683	6.70
October	32,885,232	33,213,744	-0.99	7,935,903	7,876,525	0.75
November	31,830,174	27,975,501	13.78	7,681,345	6,650,582	15.50
December	34,744,905	25,385,273	36.87	8,385,906	6,024,144	39.20
Total	380,081,155	371,553,696	2.30%	\$90,660,027	\$87,984,787	3.04%